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Academy of Accounting Historians. Trustees and officers meeting. Chancellor's dining room. University of Mississippi, December 8, 1991; Trustees and officers meeting. Chancellor's dining room. University of Mississippi, December 8, 1991

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THE ACADEMY OF ACCOUNTING HISTORIANS

Trustees And Officers Meeting Chancellor's Dining Room University of Mississippi December 8, 1991

Present: Maureen H. Berry, Ashton C. Bishop, Edward N. Coffman, Dale L. Flesher, Tonya K. Flesher, O. Finley Graves, Barry Huff, Daniel L. Jensen (for Thomas J. Burns) Alan G. Mayper, Barbara D. Merino, Lee D. Parker, Gary J. Previts, Alfred R. Roberts, William D. Samson, Elliott L. Slocum, Rasoul H. Tondkar, Michael F. VanBreda, and Richard G. Vangermeersch.

8:05 a.m.: The meeting was called to order by President Lee Parker.

1. President Parker began the meeting by welcoming Barry Huff, newly elected trustee, to his first meeting and Dan Jensen who was attending for President-elect Tom Burns.
2. Finley Graves was commended for doing an outstanding job in organizing and running the Academy of Accounting Historians Accounting History Research Methodology Conference (AHRMC) just concluded at the University of Mississippi.
3. Treasurer Ross Tondkar reported that the Academy's financial health is good. He indicated that expenditures for the AHRMC may be over budget by 10%. If this turns out to be the case, the matter should be handled by Tom Burns the incoming President. Also, Tondkar reported that Ernst & Young will have completed their three year commitment to do our annual audit with the completion of the 1991 audit.
4. Secretary Ashton Bishop indicated that Paul Gerhart (AAA) has informed him that it presently looks as if meeting space can be made available at the Sheraton Washington Hotel (AAA headquarters hotel) for the Academy's August 1992 activities. These Sunday,

August 9 activities are: 1) a Trustees and Officers Meeting from 9:00-noon, 2) a past presidents dinner from 6-8 p.m., and 3) a reception from 8-10 p.m. Dick Vangermeersch was appointed to head up a task force to plan and coordinate the details associated with the reception.

The Annual Business Meeting will be held each year in conjunction with the Academy's annual Fall research conference. The 1992 meeting and conference will be held in connection with the Accounting Hall of Fame event at Ohio State. Specific dates and times will be forthcoming.

5. Tonya Flesher (President-elect 1992) will write the AAA 1992 President-elect (Gary Sundem) in February to provide a list of persons familiar with historical research who could be of assistance in reviewing papers for the 1993 annual program.
6. Dan Jensen reported that Tom Burns plans to continue all the existing committees and appointments in 1992 unless he receives specific requests from individuals to be released with respect to Lee Parker's document relating to committee terms and procedures. Tonya Flesher indicated that Burns is following the proposal defacto. Flesher

- will report at our May 1992 meeting what her 1993 plans are and, using Parker's proposal as a guideline, recommend a committee terms and procedures model (who, what, when, how) that the Academy might adopt for the calendar.
7. Al Roberts will present a compendium of past trustees and officers meetings at a 1992 meeting.
 8. Gary Previts is working with the idea of continuing the publication of the biographies of notable accountants series. He will report on this at a later date. Also, Previts is continuing to pursue the idea of working with the AICPA (Rick Elam) to coordinate a possible program with Academy involvement in connection with the 1996 CPA Centennial. Dick Vangermeersch noted that the Northeast AAA will be held in New York City in April 1996 which may offer an additional vehicle.
 9. Dan Jensen distributed a copy of Tom Burns' presidential plans for the Academy during 1992. His plans were well received by those present. (A copy of his plans is published in the Fall, 1991, *Notebook*.)
 10. The Spring 1992 Trustees and Officers Meeting will be held in conjunction with the Ohio AAA on May 1-3 in Dublin/Columbus. Gary Previts will work with Ashton Bishop to see that the appropriate Academy members get on the Ohio AAA mailing list.
 11. Lee Parker distributed his proposal regarding procedures to be followed for proposed Academy conferences. Elliott Slocum made a motion that Parker's Academy Conference Proposals be adopted by the Academy as amended. Al Roberts seconded the motion. The motion passed unanimously. A copy of the Academy Conference Proposals as amended is attached.
 12. Lee Parker presented details from the Economic History and Business Society regarding the Academy's interest in co-sponsoring a conference with them on April 23-25, 1992. Stan Salvary (member of the North American Research Committee) through Ross Steward had inquired about this possibility at our August, 1991 meeting. While it was felt that the Academy could not enter into a co-sponsorship at this time, we would publicize their meeting to our members in the *Notebook*.
 13. Elliott Slocum reported that the Fall issue of the *Notebook* should be out shortly. Ed Coffman asked a question regarding copyright procedures. Slocum will adopt the form and procedures followed by the *Accounting Historians Journal*. With respect to the printing of the *Notebook*, Slocum would like to continue the present arrangement but will monitor the situation.
 14. Richard Vangermeersch has undertaken a mailing to U.S. and non-U.S. schools publicizing the Graduate Research Grant in Accounting History. Elliott Slocum will publish an announcement in each issue of the *Notebook* concerning the grant as this is an ongoing award.
 15. The future of the Academy's booth display at the annual AAA meeting was discussed in that Pete McMickle has asked to be relieved of this responsibility. The consensus was that the booth should be continued and be the responsibility of an Academy member who resides in the vicinity of the location of each year's AAA meeting. In this connection, Tom Burns should write Sharon Moody to see if she would chair and establish a committee of approximately four individuals to plan and oversee the booth display in Washington. At least one committee member should be from San Francisco

area. This individual would chair and establish the 1993 committee.

16. A motion was made to formally acknowledge and thank Pete McMickle and his wife, Joanne, who have performed a valuable service and have done an excellent job over a long period of time with respect to the Academy's display booth at the annual AAA meeting. The motion was seconded and passed unanimously.
17. Since the Academy has a past presidents dinner each year at the annual AAA meeting, it was agreed that there is no need to establish a formal council of past presidents at this time.
18. Larry Kreiser was mentioned as a possible successor to Ashton Bishop as Secretary. Dick Fleischmann was mentioned as a possible successor to Bishop or Ross Tondkar as Treasurer. Gary Previts will contact them to ascertain their interest.
19. Lee Parker indicated that Professors Tom Lee and Haim Falks have expressed a desire to become actively involved in the Academy. Their interest will be passed on to Tom Burns.
20. A motion was made to create a Life Membership Committee composed of Dick Vangermeersch, Gary Previts, and Paul Garner. The motion was seconded and passed unanimously.
21. Gary Previts inquired about what is being done to coordinate history activities at regional AAA meetings. The President-elect should write a letter in May to each AAA Regional Program Coordinator for next year's program offering to review history papers. Papers when received would then be forwarded to an Academy Regional Program Coordinators for review. Alternatively, the President-elect could appoint a Regional Program Chairperson to oversee the process (appointing Academy Regional Program Coordinators, contacting AAA Regional Program Coordinators, and reviewing history papers). The latter alternative is currently being followed.
22. Lee Parker reported that David Cooper had approached him and indicated that the AAA Public Interest Section was interested in conducting a CPE session with a history strain before the AAA annual meeting in Washington. Dan Jensen thought that Tom Burns might be planning an oral history session. In any event, no conflict exists between the two possible CPE sessions.
23. Lee Parker has written the European Accounting Association expressing Academy support for the 1994 Pacioli celebration.
24. The Academy has completed its promotion of the Sixth World Congress of Accounting Historians (Kyoto, Japan - August 20-22, 1992) with respect to the call for papers. General promotion to encourage attendance will continue where possible. Gary Previts and Al Roberts will communicate with the Canadian delegation to reaffirm their sponsorship of the 1996 congress and make sure they are present in Japan to promote it.
25. The table of contents for the Fall issue of *The Accounting Historians Journal* Volume 18, No. 2 was distributed by Bill Samson. Dale Flesher indicated that things were progressing routinely. Patti Mills has five completed book reviews in hand and five more in process.
26. Bill Samson reported that 200 additional copies of *The Accounting Historians Journal* Volume 17, No. 2 are being printed along with the current issue. These are replacements for copies never received by the Academy.
27. Finley Graves indicated that work is progressing on Monograph No. 7 (Roger Motyka's annotated bibliogra-

- phy of works on accounting in pre-revolution Russia. It is a rather large work - Volume 1 is on hand and Volume 2 is expected by January 31, 1992. The Monograph should be forthcoming in 1992 through Garland Publishing Company. Graves reported that the Peragallo manuscript is still under consideration and he has one new proposal under consideration. With respect to the recently issued Garner Monograph, Graves will present a status report on sales at our next meeting.
28. Finley Graves recommended that the Academy give a gift (leather briefcase) to Eleanor Henry in appreciation for her outstanding assistance in helping Graves with the AHRMC. A motion was made and seconded to accept the recommendation. It passed unanimously. Also, Lee Parker will write her a letter of appreciation.
 29. Gary Previts reported that *Accountics* will be the next addition to the *Classic Series*.
 30. Bill Samson presented a letter from Tom Lee regarding a possible Accounting History Seminar to be held in Edinburgh in connection with the Scottish Chartered Accounting Historians. Lee would like to see this developed in conjunction with the Academy. A motion was made to support the idea in principle. The motion was seconded and passed unanimously. Samson will ask Lee to provide more details in writing at a future meeting. Lee should attend the Trustees and Officers Meeting to present the proposal if possible.
 31. Barbara Merino and Lee Parker suggested the following meeting format: 1) Spring meetings should focus on major items of strategic importance, 2) Summer meetings should focus on important urgent business, and 3) Fall meetings should focus on committee reports. It was agreed that these focuses will be adopted for meetings held after 1991.
 32. Michael VanBreda suggested a future research on education. This will be discussed at a later date.
 33. Al Mayper presented his final report for the first PhD Consortium in the Southwest Region which was held in Houston this past March. It was extremely successful and met all the goals of the Academy. He reported that a mechanism, independent of the Academy, has been established to continue the consortium each year. While there are no guarantees, there is a reasonable basis to conclude that future consortiums will have a history component. Mayper was thanked and given a round of applause for his excellent work.
 34. Barbara Merino suggested that maybe Tom Burns (and future presidents) may want to consider starting a consortium in a region that does not have one. There is a need to increase our representation on the West coast and this may be an avenue.
 35. The meeting adjourned at 12:10 p.m.

Respectfully Submitted,
Ashton C. Bishop
Academy of Accounting Historians
December 31, 1991

(Attachment 1)

ACADEMY CONFERENCE PROPOSALS

1. A written proposal to be prepared by the intending conference organizer.
2. Proposal to include:
 - (a) Conference title.
 - (b) Conference purpose.
 - (c) Intended format.
 - (d) Proposed presenter/audience types and size (general description only).
 - (e) Proposed location.
 - (f) Brief outline of costs and funding requirements.
3. Proposal to be agreed to by President and President-elect.
4. Proposal then to be laid before trustees and officers meeting for final approval.
5. Timing - normally 18 months minimum advance notice if Academy funding is to be asked for from the Endowment Committee.